IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY THIRD DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 12518 of 1993

Between:

Kalva Srihari, S/o. Venkaiah.
President Adarsh Vidyalaya, Zahirabad.

..... PETITIONER

AND

The Commissioner, Zaheerabad Municipality, Zaheerabad, Medak District.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus declaring that the school premises No. 5-1-42 of Adarsh Vidyalaya, Zaheerabad as exempt from the levy of property Tax under the A.P. Municipalities Act of 1965 and to declare any such levy as null and void and to restrain the respondent from enforcing any levy of property Tax or Collection thereof as per the notice dated 04/08/1993 or any other notice in this regard or to issue such other writ or direction as this Hon'ble court deem fit.

For the Petitioner:MR.P.M.GOPAL RAO, Advocate.

For the Respondent : MR.GOPAL G NAIK

The Court made the following :

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ORDER : (Per Sri Bilal Nazki, J).

Heard learned Counsel for the petitioner. Nobody appears on the other side.

The petitioner's grievance is that his Institution is a charitable institution and is entitled to exemption from payment of tax, under Section 88(1)(c) of the Andhra Pradesh Municipalities Act, 1965 therefore, a demand of tax could not be raised against such an institution. All educational institutions are not exempt from the tax. It is only those institutions where the education is being imparted with a charitable purpose, are exempted from tax. Therefore it is a question of fact that whether a particular institution is being run for a charitable purpose. The petitioner submits that he had made a representation after a demand was created, which has not been decided by respondent.

In these circumstances, we dispose of this Writ Petition, directing the respondent to dispose of the representation made by the petitioner, if at all any representation is being made. Till the representation is decided, coercive steps may not be taken, but in case no representation is being made, the respondent shall be at liberty to take any steps available in law, for recovery of the tax.

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(BILAL NAZKI, J)

23rd August, 2004.

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(S.ANANDA REDDY, J)

ajr.

To

1 The Commissioner, Zaheerabad Municipality, Zaheerabad, Medak District.

2 Two C.D. copies.